

May 1, 2004

Mr. William Monroe
Auditor General
P.O. Box 1735
State of Florida
Tallahassee, Florida 32302

Dear Mr. Monroe:

The Board of County Commissioners of Leon County met on April 27, 2004 to discuss issues relating to the annual audit of the County. On April 27, 2004 the Board received its Annual Financial Report for fiscal year ended September 30, 2003. Along with the report, we received a management letter that contains the findings of the auditors accompanied with our responses.

We will continue to focus efforts to improve the financial management of our system.

Sincerely,

Jane Sauls
Chairman